


DECLARATION AND POWER OF ATTORNEY
NOT ACCOMPANYING APPLICATION FOR UNITED STATES PATENT

As a below named inventor, I declare that my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor if only one name is listed below, or an original, first and joint inventor if plural inventors are named below, of the subject matter which is claimed and for which a patent is sought on the invention entitled as set forth below, which is described in the specification of **Application Serial No. 08/929,263 filed September 11, 1997**; that I have reviewed and understand the contents of the specification, including the claims, as amended by any amendment specifically referred to in this declaration; that no application for patent or inventor's certificate on this invention has been filed by me or my legal representatives or assigns in any country foreign to the United States of America except **Application No. 8(1996)-265476 filed on September 13, 1996 in Japan** and from which priority is claimed under 35 USC 119; and that I acknowledge my duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56;

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Title: MULTI STEP COAT

Inventors: Masataka Yoshida and Tomoaki Mekata

Power of Attorney: I hereby appoint the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

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